

Amendment No. 1 to HB0656

Sargent  
Signature of Sponsor

**AMEND Senate Bill No. 1002**

**House Bill No. 656\***

by deleting all language after the enacting clause and by substituting instead the following:

SECTION 1. Tennessee Code Annotated, Section 67-1-401, is amended by deleting subdivision (a)(2) and substituting instead the following:

(a)

(2) In counties having one or more cities with population exceeding sixty thousand (60,000) according to the federal census of 1970 or any subsequent federal census, two (2) of the members of the board shall be appointed by the governing body of the largest city.

SECTION 2. Tennessee Code Annotated, Section 67-1-401, is further amended by adding the following new, appropriately designated subsection:

( ) In addition to its regular appointments under this section, an appointing authority may designate one or more alternates, and the board of equalization chair may call upon an alternate to sit for a regular member who becomes unavailable for a particular hearing due to disqualification or other reason. A duly appointed alternate shall be sworn in the same manner as regular members, and any action taken by a duly appointed alternate shall be as effective as if taken by the unavailable individual.

SECTION 3. Tennessee Code Annotated, Section 67-1-402, is amended by deleting the words "county mayor" in subsection (a) and by substituting instead the words "county mayor or other official authorized by law to administer oaths".

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SECTION 4. Tennessee Code Annotated, Section 67-1-507, is amended by deleting the words “county mayor” in subsection (a) and by substituting instead the words “county mayor or other official authorized by law to administer oaths”.

SECTION 5. Tennessee Code Annotated, Section 67-5-212, is amended by adding the following sentence after the first sentence of subdivision (b)(2):

Written notice includes notification by electronic means and notice may be preserved in digital or electronic format.

SECTION 6. Tennessee Code Annotated, Section 67-5-303, is amended by adding the following language at the end of the sentence in subdivision (a)(2):

and the power to inspect or require the production of books and papers

SECTION 7. Tennessee Code Annotated, Section 67-5-303, is further amended by deleting subsection (d) in its entirety and substituting instead the following:

(d)

(1) The assessor or deputy assessor shall reduce to writing all statements made by the owner of any property interest or witness under the provisions of this section, and such statement shall be filed and maintained in the office of the assessor for a period of not less than three (3) years or the end of the then current reappraisal cycle, whichever is greater.

(2) Information obtained pursuant to this section shall be confidential and shall not be disclosed by state or local officials, agents or employees, except as authorized by this part. Violations of confidentiality as provided herein shall be

punishable in the same manner as violations of § 67-5-401 regarding taxpayer records of the department of revenue.

(3) Pursuant to rules of the state board of equalization, information otherwise confidential may be disclosed to:

(A) The taxpayer or the taxpayer's authorized designee, upon written request;

(B) Individuals designated by a judge presiding in court or administrative proceedings, subject to protective orders issued in the proceedings;

(C) Officials, and their agents or employees, responsible for the administration or collection of taxes due from the taxpayer, but only to the extent necessary for this purpose and subject otherwise to the confidentiality required by this section.

SECTION 8. Tennessee Code Annotated, Section 67-5-508, is amended by adding the following new, appropriately designated subsection:

( ) As an alternative to notice by mail as provided in this section, notice may be sent by email using the email address provided to the assessor by the taxpayer.

SECTION 9. Tennessee Code Annotated, Section 67-5-509, is amended by adding the following sentence at the end of subsection (b):

As used in this subsection, "assessment" includes a back assessment, reassessment, or correction of assessment error.

SECTION 10. Tennessee Code Annotated, Section 67-5-806, is amended by adding the following sentence at the end of subsection (a):

Property maps prepared for property tax and assessment purposes shall not be conclusive evidence of property ownership in any court of law.

SECTION 11. Tennessee Code Annotated, Section 67-5-1302, is amended by adding the following language at the end of subdivision (b)(1):

; provided, that no equalization factor for purposes of this section may exceed a factor of one (1.000).

SECTION 12. Tennessee Code Annotated, Section 67-5-1407, is amended by adding the following new, appropriately designated subsection:

( ) Wherever in this section personal appearance at a hearing is required, in the discretion of the board all or part of the hearing may be conducted by telephone, television, software or other electronic means, if each participant in the hearing has an opportunity to participate in, to hear, and, if technically feasible, to see the entire proceedings while taking place.

SECTION 13. Tennessee Code Annotated, Section 67-5-1501, is amended by deleting in its entirety subdivision (d)(2) and renumbering existing subdivisions accordingly.

SECTION 14. Tennessee Code Annotated, Section 67-5-1509, is amended by adding the following language at the end of the second sentence of subsection (a):

; provided, that no equalization factor for purposes of this section may exceed a factor of one (1.000).

SECTION 15. Tennessee Code Annotated, Section 67-5-1601, is amended by deleting the words "the review cycle" in the first sentence of subdivision (a)(2) and substituting instead the words "a six year reappraisal cycle".

SECTION 16. Tennessee Code Annotated, Section 67-5-1601, is further amended by deleting the first sentence of subdivision (a)(3) and substituting instead the following:

The board may approve a reappraisal plan specifying a schedule for on-site review that is different than the standard schedule provided in subdivision (a)(1), but is no longer than five (5) years, whether the frequency of revaluation is four, five, or six years..

SECTION 17. This act shall take effect upon becoming a law, the public welfare requiring it.